CATAWBA COUNTY 2006 PERSONAL PROPERTY LISTING

IMPORTANT NOTICES: MOTOR VEHICLES WITH CURRENT LICENSE TAGS ARE NOT TO BE LISTED ON THIS FORM THIS FORM MUST BE SIGNED & RETURNED BY JANUARY 31, 2006, EVEN IF YOU DO NOT HAVE ANY CHANGES

IMPORTANT INFORMATION FOR DOUBLEWIDE MANUFACTURED HOME OWNERS ON REVERSE SIDE

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INSTRUCTIONS PLEASE READ BEFORE COMPLETING THE OTHER SIDE

1. Why is Catawba County mailing these forms?

North Carolina General Statutes requires all property owners in North Carolina to list their taxable personal property for the purpose of taxation in January of each year. As a courtesy to the citizens of Catawba County, the Assessor's office is notifying our citizens of their responsibility to list property.

2. What if I do not return this form?

A 10% penalty will result, based on North Carolina law, if you fail to return this form completed and signed by January 31st.

3. What am I required to list on this form?

You are required to list any taxable personal property in the space provided on the other side of this form, **excluding** business personal property or farm equipment used for the production of income which is to be listed on a separate business form. Motor vehicles with current license tags are <u>not</u> to be listed on this form, **unless they carry a multi-year tag**. You will receive a separate bill for licensed vehicles approximately 3 months after purchasing or renewing your tag.

The following types of personal property should be listed: Singlewide mobile homes, **doublewide manufactured homes (see below)**, boats, jet skis, aircraft, **multi-year tagged trailers**, and any unregistered motorcycles, automobiles, trucks, trailers, campers, and motor homes.

If you have any questions or need any assistance in completing this form, please call our office at 828/465-8402 or visit our office any time, Monday through Friday, from 8:00 a.m. to 5:00 p.m.

IMPORTANT INFORMATION FOR DOUBLEWIDE MANUFACTURED HOME OWNERS

In accordance with North Carolina state law effective January 1, 2002, doublewide manufactured homes are to be billed as personal property if the home is owned by someone other than the land owner. If you do not own the land your manufactured home is located on, you must list it during the month of January each year. The manufactured home you were billed for last year has been preprinted on the front of this form. Please verify that the information is correct, list any other personal property items you may have, sign and return to the tax office by January 31 to avoid a late list penalty.

ADDITIONAL INFORMATION

If your address had changed, please mark through the incorrect address on the front of the tax listing form and write in your current address. Please provide your social security number, and home and work phone numbers in the appropriate sections in case there is some question about your listing form.

Social Security Number: The disclosure of the number is voluntary. This number is needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by United States Code Title 42, Section 405c(2)C(i) and N.C.G.S. 105-309.

Please be sure to sign the form and return to our office in the enclosed envelope prior to January 31, 2006 to avoid a 10% late list penalty, even if you do not have any changes from last year.

PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS:

North Carolina excludes from property taxes the greater of twenty thousand dollars (\$20,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
- (2) Has an income for the preceding calendar year of not more than nineteen thousand seven hundred dollars (\$19,700).
- (3) Is a North Carolina resident.

Income is defined as the adjusted gross income, as defined in section 62 of the Internal Revenue Income Code, plus all other moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

IF YOU RECEIVED THIS EXCLUSION LAST YEAR AND ARE STILL ELIGIBLE YOU ARE NOT REQUIRED TO REAPPLY FOR IT THIS YEAR. YOU ARE STILL REQUIRED TO COMPLETE AND RETURN THIS FORM. IF YOU HAVE NEVER RECEIVED THIS EXCLUSION BUT FEEL YOU ARE ELIGIBLE THIS YEAR, YOU SHOULD CONTACT THE ASSESSOR'S OFFICE AND REQUEST AN APPLICATION BEFORE JUNE 1, WHICH IS THE DEADLINE.

PHONE 828-465-8401